

'APPROVED ALCOHOL AND TOBACCO IMPORTER'

Alcohol and tobacco, being in free circulation, consigned to importers who are Approved Traders will be released from Customs control at the earliest opportunity. In order to benefit from this fast-track clearance, Approved Alcohol and Tobacco Importers must abide by the following **TERMS AND CONDITIONS**:

1. To abide by the terms of Agent's Directive No. 3.
2. To maintain account details on CAESAR at all times (e.g. change of trading address, change of status concerning GST registration, etc); this in order to ensure that goods imported by the applicant are correctly identified by CAESAR as having been consigned to an Approved Trader.
3. To create the proper authorisation, under the CAESAR account, for any Approved Clearance Agent appointed by them.
4. To include either their Approved Trader Number or GST Registration Number within any order details given to suppliers of goods shipped to Jersey, in order to assist with goods clearance.
5. To agree to the disclosure of company name and address within a list of Approved Traders, to be circulated to relevant parties (e.g. shipping companies, airlines, etc).
6. To make Import Declarations as follows:
 - i) In the case of excise importations by non-GST registered businesses (including those by post):**
 - To make Import Declaration to Customs 'on-line' via the Customs website within 30 days of the excise goods being imported
 - To make payment of any excise duty and import GST that is due, to the Customs Service within the same 30 day period
 - To make payment of duty and GST by electronic means (i.e. BACS or debit card)
 - ii) In the case of excise importations by GST Registered Businesses (including those by post):**
 - To make Import Declaration to Customs 'on-line' via the Customs website within 30 days of the excise goods being imported
 - To make payment of any excise duty that is due, to the Customs Service within the same 30 day period by electronic means (i.e. BACS or debit card)
 - To account for the excise duty paid value of imported goods within the GST quarterly return, required by the Comptroller of Income Tax for calculation of import GST
7. To pay any customs duty on demand, where goods liable to customs duty are wrongly released to an Approved Alcohol and Tobacco Importer.
8. To acknowledge that imports consigned to Approved Traders do not benefit from the de-minimis waiver.
9. To take all necessary steps to ensure that all persons authorised to make Import Declarations under the terms of these clearance arrangements, are adequately trained to do so.

10. To ensure that staff responsible for receiving goods into Traders' premises and for making Import Declarations are made aware of the relevant terms of this undertaking and Agent's Directive No. 3.
11. To maintain proper trader records relating to imported goods as prescribed in Agent's Directive No. 3.
12. To make available, in Jersey, all relevant records to Jersey Customs, on request, for audit purposes.
13. To notify Customs immediately in the event of any imported goods being found to be prohibited or restricted, or suspected to be so.
14. To notify Customs, before making Import Declaration, of any short or over shipments and provide details of the intended action.
15. To authorise the disclosure to Jersey Customs, of relevant records held by third parties outside the Island, concerning any goods consigned to the applicant and granted fast track clearance under this specific Undertaking.
16. To agree that in the event of the Approved Trader's account being suspended or revoked by Customs due to non-compliance with these terms and conditions or any other Customs requirements, full settlement of any arrears will be made on demand.
17. To agree that upon account suspension or revocation, if the Trader fails to settle any arrears on demand, goods subsequently imported by the Trader may be held by Customs as security against those outstanding arrears, irrespective of whether those goods have been subject to Import Declaration and GST or duty payment.
18. To agree that three months after account suspension or revocation, if the Trader has not settled his arrears in full, Customs may freely dispose of any goods subsequently imported and detained as security. Monies received from the disposal of the goods shall be off-set against the Trader's outstanding arrears and the balance returned to the Trader.
19. To agree that after account suspension or revocation, Customs may require the Trader to demonstrate a period of satisfactory account management before any application to be re-instated as an Approved Trader is considered (this period shall be at the absolute discretion of Customs).
20. To acknowledge that the Agent of the Impôts can revoke or amend this Undertaking at any time.
21. To acknowledge that in the event of failure to abide by the terms of this undertaking without reasonable excuse, the status of 'Approved Alcohol and Tobacco Importer' may be suspended or revoked as the Agent of the Impôts sees fit.
22. To acknowledge that, notwithstanding any other penalties that may be applicable under the Law, Article 25 (6) of the Customs and Excise (Jersey) Law 1999 ('Entry of goods on importation') states: "If the proprietor or consignee fails to comply with any of the provisions of this Article, the proprietor or consignee shall be liable to a fine.